

STATEMENT OF PURPOSE**RS21657**

This bill makes technical corrections to Idaho fuel tax.

The first technical change clarifies Section 63-2423(1)(c) to allow credits or refunds for "gaseous special fuels" rather than just "special fuels" and clarifies that the fuel must be placed in the main supply tank of the vehicle.

The second technical change allows the Tax Commission to sell gaseous fuel permits. This will improve taxpayer service by making more permits available to non-distributors and lessen the likelihood that owners of these vehicles would use fuel from non-taxable sources. Many distributors do not receive any compensation for issuing a permit so this change does not place the Commission in competition with private industry.

FISCAL NOTE

This bill has no fiscal impact.

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